

House Bill 645

By: Representatives Wilson of the 80<sup>th</sup>, Holcomb of the 81<sup>st</sup>, and Oliver of the 82<sup>nd</sup>

A BILL TO BE ENTITLED  
AN ACT

1 To amend an Act to incorporate the City of Brookhaven in DeKalb County, approved April  
2 16, 2012 (Ga. L. 2012, p. 5527), as amended, so as to increase the existing general  
3 homestead exemption to \$40,000.00 through five annual increases; to provide for compliance  
4 with constitutional requirements; to provide for a referendum, effective dates, and automatic  
5 repeal; to repeal conflicting laws; and for other purposes.

6 BE IT ENACTED BY THE GENERAL ASSEMBLY OF GEORGIA:

7 **SECTION 1.**

8 An Act to incorporate the City of Brookhaven in DeKalb County, approved April 16, 2012  
9 (Ga. L. 2012, p. 5527), as amended, is amended by revising subsection (b) of Section 5.10  
10 to read as follows:

11 "(b)(1) Each resident of the City of Brookhaven is granted an exemption on that person's  
12 homestead from City of Brookhaven ad valorem taxes for municipal purposes in the  
13 following amounts for the following tax years:

14 (A) For tax year 2020 – \$24,000.00 of the assessed value of that homestead;

15 (B) For tax year 2021 – \$28,000.00 of the assessed value of that homestead;

16 (C) For tax year 2022 – \$32,000.00 of the assessed value of that homestead;

17 (D) For tax year 2023 – \$36,000.00 of the assessed value of that homestead; and

18 (E) For tax year 2024 and all subsequent tax years – \$40,000.00 of the assessed value  
19 of that homestead.

20 (2) The value of that property in excess of such exempt amount shall remain subject to  
21 taxation."

22 **SECTION 2.**

23 In accordance with the requirements of Article VII, Section II, Paragraph II(a)(1) of the  
24 Constitution of the State of Georgia, this Act shall not become law unless it receives the  
25 requisite two-thirds' majority vote in both the Senate and the House of Representatives.

**SECTION 3.**

The municipal election superintendent of the City of Brookhaven shall call and conduct an election as provided in this section for the purpose of submitting this Act to the electors of the City of Brookhaven for approval or rejection. The municipal election superintendent shall conduct that election on the Tuesday after the first Monday in November, 2019 and shall issue the call and conduct that election as provided by general law. The municipal election superintendent shall cause the date and purpose of the election to be published once a week for two weeks immediately preceding the date thereof in the official organ of DeKalb County. The ballot shall have written or printed thereon the words:

"( ) YES Shall the Act to incorporate the City of Brookhaven be amended so as to increase the current general homestead exemption from \$20,000.00 to ( ) NO \$40,000.00 through five equal annual increases?"

All persons desiring to vote for approval of the Act shall vote "Yes," and all persons desiring to vote for rejection of the Act shall vote "No." If more than one-half of the votes cast on such question are for approval of the Act, Section 1 of this Act shall become of full force and effect on January 1, 2020. If the Act is not so approved or if the election is not conducted as provided in this section, Section 1 of this Act shall not become effective, and this Act shall be automatically repealed on the first day of January immediately following that election date. The expense of such election shall be borne by the City of Brookhaven. It shall be the municipal election superintendent's duty to certify the result thereof to the Secretary of State.

**SECTION 4.**

Except as otherwise provided in Section 3 of this Act, this Act shall become effective upon its approval by the Governor or upon its becoming law without such approval.

**SECTION 5.**

All laws and parts of laws in conflict with this Act are repealed.